

U. S. TREASURY DEPARTMENT
Internal Revenue Service
Washington 25, D. C.

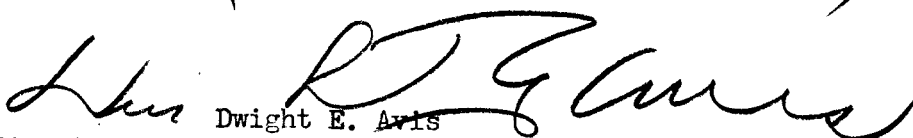
June 7, 1955

Alcohol and Tobacco Tax Division
Industry Circular No. 55-12

Disposition of Packages and Labels
Required by Previous Regulations

Manufacturers of tobacco,
cigars, and cigarettes:

1. The purpose of this industry circular is to provide for the disposition of existing stocks of packages or labels used under previous regulations in connection with removals of tobacco products, without payment of tax, for use of the United States.
2. Title 26 (1954), Code of Federal Regulations, Part 295, governing the removal of tobacco products, and cigarette papers and tubes, without the payment of tax, for use of the United States, which became effective May 21, 1955, and superseded Subpart P, 26 CFR (1939) Part 140 (Regulations 8), provides that tobacco products shall, before removal, without payment of tax, for use of the United States, be put up by the manufacturer thereof in packages similar to those in which like products are removed for taxable purposes. In addition, every package shall bear a label or notice containing in legible letters the words "Tax-exempt. For Use of U. S. Not to be sold." Such label or notice shall be readily distinguishable from a tax stamp, or a label, notice, or stamp required to evidence tax. Every package of tobacco products shall, before removal under Part 295 of the Code of Federal Regulations, identify the manufacturer of such tobacco products by having legibly imprinted thereon, or on the label or notice required by section 295.53, either the name and location of the manufacturer, or his permit number.
3. Since the caution notice and factory brand, also the tax-exempt labels or stickers, required by previous regulations on packages of nontaxpaid tobacco products removed for use of the United States, provide essential protection to the revenue, the continued use of such present stocks of packages, labels, and stickers in removing tobacco products for use of the United States is hereby authorized.
4. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the Assistant Regional Commissioner, Alcohol and Tobacco Tax.


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division

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